



CITY OF SANTA BARBARA

COUNCIL AGENDA REPORT

AGENDA DATE: April 14, 2009

TO: Mayor and Councilmembers

FROM: Accounting Division, Finance Department

SUBJECT: Fiscal Year 2009 Interim Financial Statements For The Seven Months Ended January 31, 2009

RECOMMENDATION:

That Council accept the Fiscal Year 2009 Interim Financial Statements for the Seven Months Ended January 31, 2009.

DISCUSSION:

The interim financial statements for the seven months ended January 31, 2009 (58.3% of the fiscal year) are attached. The interim financial statements include budgetary activity in comparison to actual activity for the General Fund, Enterprise Funds, Internal Service Funds, and select Special Revenue Funds.

ATTACHMENT: Interim Financial Statements for the Seven Months Ended January 31, 2009

PREPARED BY: Rudolf J. Livingston, Accounting Manager

SUBMITTED BY: Robert Peirson, Finance Director

APPROVED BY: City Administrator's Office

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget
GENERAL FUND					
Revenue	109,312,615	62,248,635	-	47,063,980	56.9%
Expenditures	110,522,415	64,186,625	1,680,756	44,655,034	59.6%
<i>Addition to / (use of) reserves</i>	<u>(1,209,800)</u>	<u>(1,937,990)</u>	<u>(1,680,756)</u>		
WATER OPERATING FUND					
Revenue	32,633,646	20,968,253	-	11,665,392	64.3%
Expenditures	35,833,013	19,521,165	2,116,431	14,195,417	60.4%
<i>Addition to / (use of) reserves</i>	<u>(3,199,367)</u>	<u>1,447,088</u>	<u>(2,116,431)</u>		
WASTEWATER OPERATING FUND					
Revenue	14,625,942	8,683,466	-	5,942,476	59.4%
Expenditures	15,056,773	7,782,365	1,259,764	6,014,644	60.1%
<i>Addition to / (use of) reserves</i>	<u>(430,831)</u>	<u>901,101</u>	<u>(1,259,764)</u>		
DOWNTOWN PARKING					
Revenue	7,464,980	4,045,515	-	3,419,465	54.2%
Expenditures	9,624,437	4,368,155	1,741,524	3,514,758	63.5%
<i>Addition to / (use of) reserves</i>	<u>(2,159,457)</u>	<u>(322,639)</u>	<u>(1,741,524)</u>		
AIRPORT OPERATING FUND					
Revenue	12,892,002	7,924,401	-	4,967,601	61.5%
Expenditures	15,006,609	8,016,698	685,067	6,304,844	58.0%
<i>Addition to / (use of) reserves</i>	<u>(2,114,607)</u>	<u>(92,297)</u>	<u>(685,067)</u>		
GOLF COURSE FUND					
Revenue	2,695,570	1,312,262	-	1,383,308	48.7%
Expenditures	3,349,846	1,865,559	199,458	1,284,829	61.6%
<i>Addition to / (use of) reserves</i>	<u>(654,276)</u>	<u>(553,297)</u>	<u>(199,458)</u>		
INTRA-CITY SERVICE FUND					
Revenue	8,540,480	4,739,068	-	3,801,412	55.5%
Expenditures	9,063,140	4,614,297	794,312	3,654,531	59.7%
<i>Addition to / (use of) reserves</i>	<u>(522,660)</u>	<u>124,771</u>	<u>(794,312)</u>		

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenditures
Summary by Fund
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
ICS EQUIPMENT REPLACEMENT FUND					
Revenue	2,347,673	1,465,021	-	882,652	62.4%
Expenditures	3,941,790	1,024,583	894,861	2,022,347	48.7%
<i>Addition to / (use of) reserves</i>	<u>(1,594,117)</u>	<u>440,438</u>	<u>(894,861)</u>		
SELF INSURANCE TRUST FUND					
Revenue	5,958,769	4,548,534	-	1,410,235	76.3%
Expenditures	8,062,830	4,359,088	377,946	3,325,796	58.8%
<i>Addition to / (use of) reserves</i>	<u>(2,104,061)</u>	<u>189,446</u>	<u>(377,946)</u>		
INFORMATION SYSTEMS ICS FUND					
Revenue	2,546,684	1,514,111	-	1,032,573	59.5%
Expenditures	2,760,082	1,360,622	400,456	999,003	63.8%
<i>Addition to / (use of) reserves</i>	<u>(213,398)</u>	<u>153,489</u>	<u>(400,456)</u>		
WATERFRONT FUND					
Revenue	11,548,876	6,861,262	-	4,687,614	59.4%
Expenditures	12,168,847	6,731,522	546,509	4,890,817	59.8%
<i>Addition to / (use of) reserves</i>	<u>(619,971)</u>	<u>129,740</u>	<u>(546,509)</u>		
TOTAL FOR ALL FUNDS					
Revenue	210,567,237	124,310,529	-	86,256,708	59.0%
Expenditures	225,389,782	123,830,679	10,697,082	90,862,021	59.7%
<i>Addition to / (use of) reserves</i>	<u>(14,822,545)</u>	<u>479,849</u>	<u>(10,697,082)</u>		

**** It is City policy to adopt a balanced budget. In most cases, encumbrance balances exist at year-end. These encumbrance balances are obligations of each fund and must be reported at the beginning of each fiscal year. In addition, a corresponding appropriations entry must be made in order to accommodate the 'carried-over' encumbrance amount. Most differences between budgeted annual revenues and expenses are due to these encumbrance carryovers.**

CITY OF SANTA BARBARA
General Fund
Interim Statement of Budgeted and Actual Revenues
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Remaining Balance</u>	<u>Percent Received</u>	<u>Previous YTD</u>
TAXES					
Sales and Use	20,759,000	11,161,003	9,597,997	53.8%	11,946,313
Property Taxes	23,306,000	12,892,638	10,413,362	55.3%	12,426,020
Utility Users Tax	6,966,000	4,072,309	2,893,691	58.5%	3,890,099
Transient Occupancy Tax	13,334,000	8,335,207	4,998,793	62.5%	8,342,588
Franchise Fees	2,995,400	1,642,705	1,352,695	54.8%	1,587,254
Business License	2,258,500	1,437,468	821,032	63.6%	1,388,593
Real Property Transfer Tax	500,000	189,064	310,936	37.8%	326,198
<i>Total</i>	<u>70,118,900</u>	<u>39,730,393</u>	<u>30,388,507</u>	<u>56.7%</u>	<u>39,907,063</u>
LICENSES & PERMITS					
Licenses & Permits	128,995	106,852	22,143	82.8%	82,668
<i>Total</i>	<u>128,995</u>	<u>106,852</u>	<u>22,143</u>	<u>82.8%</u>	<u>82,668</u>
FINES & FORFEITURES					
Parking Violations	2,733,937	1,429,241	1,304,696	52.3%	1,388,828
Library Fines	145,000	60,432	84,568	41.7%	76,856
Municipal Court Fines	148,000	108,874	39,126	73.6%	86,869
<i>Total</i>	<u>3,026,937</u>	<u>1,598,548</u>	<u>1,428,389</u>	<u>52.8%</u>	<u>1,552,554</u>
USE OF MONEY & PROPERTY					
Investment Income	1,514,026	860,319	653,707	56.8%	1,015,206
Rents & Concessions	406,666	242,815	163,851	59.7%	256,658
<i>Total</i>	<u>1,920,692</u>	<u>1,103,134</u>	<u>817,558</u>	<u>57.4%</u>	<u>1,271,864</u>
INTERGOVERNMENTAL					
Grants	969,399	1,864,321	(894,922)	192.3%	1,787,243
Vehicle License Fees	432,400	168,505	263,895	39.0%	243,931
<i>Total</i>	<u>1,401,799</u>	<u>2,032,826</u>	<u>(631,027)</u>	<u>145.0%</u>	<u>2,031,174</u>
FEES & SERVICE CHARGES					
Finance	858,930	471,972	386,958	54.9%	464,265
Community Development	5,545,017	2,533,675	3,011,342	45.7%	2,719,129
Recreation	2,555,665	1,294,368	1,261,297	50.6%	1,213,731
Public Safety	433,055	201,597	231,458	46.6%	177,153
Public Works	4,220,897	2,443,634	1,777,263	57.9%	2,644,154
Library	782,082	732,325	49,757	93.6%	36,691
Reimbursements	5,236,450	2,916,788	2,319,662	55.7%	2,877,769
<i>Total</i>	<u>19,632,096</u>	<u>10,594,358</u>	<u>9,037,738</u>	<u>54.0%</u>	<u>10,132,892</u>
OTHER MISCELLANEOUS REVENUES					
Miscellaneous	2,926,626	2,494,309	432,317	85.2%	880,635
Indirect Allocations	6,478,919	3,823,953	2,654,966	59.0%	3,663,894
Operating Transfers-In	3,677,651	764,261	2,913,390	20.8%	263,423
<i>Total</i>	<u>13,083,196</u>	<u>7,082,523</u>	<u>6,000,673</u>	<u>54.1%</u>	<u>4,807,953</u>
TOTAL REVENUES	<u>109,312,615</u>	<u>62,248,635</u>	<u>47,063,980</u>	<u>56.9%</u>	<u>59,786,167</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
GENERAL GOVERNMENT						
<u>Mayor & City Council</u>						
MAYOR	857,792	471,840	998	384,954	55.1%	
<i>Total</i>	857,792	471,840	998	384,954	55.1%	465,998
<u>City Attorney</u>						
CITY ATTORNEY	2,230,025	1,253,454	-	976,571	56.2%	
<i>Total</i>	2,230,025	1,253,454	-	976,571	56.2%	1,210,061
<u>Administration</u>						
CITY ADMINISTRATOR	1,506,079	851,365	11,224	643,490	57.3%	
LABOR RELATIONS	289,415	131,719	33,851	123,845	57.2%	
CITY TV	528,509	291,877	36,651	199,981	62.2%	
<i>Total</i>	2,324,004	1,274,961	81,726	967,316	58.4%	1,245,359
<u>Administrative Services</u>						
CITY CLERK	625,160	274,148	23,391	327,621	47.6%	
HUMAN RESOURCES	1,315,794	707,117	27,461	581,216	55.8%	
ADMIN SVCS-EMPLOYEE DEVELOPMENT	279,334	121,438	-	157,896	43.5%	
<i>Total</i>	2,220,288	1,102,704	50,852	1,066,733	52.0%	1,411,894
<u>Finance</u>						
ADMINISTRATION	820,053	513,508	13,679	292,867	64.3%	
TREASURY	443,154	243,100	-	200,054	54.9%	
CASHIERING & COLLECTION	359,549	180,338	-	179,211	50.2%	
LICENSES & PERMITS	545,422	308,951	-	236,471	56.6%	
BUDGET MANAGEMENT	446,158	195,473	-	250,685	43.8%	
ACCOUNTING	577,684	265,655	57,322	254,707	55.9%	
PAYROLL	290,216	162,804	6,966	120,447	58.5%	
ACCOUNTS PAYABLE	220,571	126,272	-	94,299	57.2%	
CITY BILLING & CUSTOMER SERVICE	566,683	326,130	-	240,553	57.6%	
PURCHASING	665,581	372,298	56	293,227	55.9%	
CENTRAL STORES	201,854	117,482	-	84,372	58.2%	
MAIL SERVICES	102,166	58,002	3,424	40,739	60.1%	
<i>Total</i>	5,239,090	2,870,588	81,446	2,287,056	56.3%	2,686,347
TOTAL GENERAL GOVERNMENT	12,871,199	6,973,548	215,022	5,682,630	55.9%	7,019,658
PUBLIC SAFETY						
<u>Police</u>						
CHIEF'S STAFF	1,090,492	840,854	226	249,412	77.1%	
SUPPORT SERVICES	564,190	337,298	4,316	222,575	60.5%	
RECORDS	1,405,560	786,268	11,968	607,324	56.8%	
COMMUNITY SVCS	1,064,540	754,346	11,994	298,200	72.0%	
CRIME ANALYSIS	94,472	50,121	-	44,351	53.1%	
PROPERTY ROOM	124,389	80,703	509	43,177	65.3%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
PUBLIC SAFETY						
<u>Police</u>						
TRNG/RECRUITMENT	448,504	227,047	233	221,224	50.7%	
RANGE	976,214	597,172	26,669	352,373	63.9%	
BEAT COORDINATORS	896,729	498,916	1,563	396,250	55.8%	
INFORMATION TECHNOLOGY	1,146,901	771,885	20,375	354,642	69.1%	
INVESTIGATIVE DIVISION	4,690,801	2,905,816	7,219	1,777,766	62.1%	
CRIME LAB	215,166	128,743	650	85,773	60.1%	
PATROL DIVISION	12,615,285	7,371,983	105,610	5,137,692	59.3%	
TRAFFIC	1,201,073	739,791	1,513	459,769	61.7%	
SPECIAL EVENTS	817,819	909,119	-	(91,300)	111.2%	
TACTICAL PATROL FORCE	1,038,682	646,416	-	392,266	62.2%	
STREET SWEEPING ENFORCEMENT	258,157	143,350	-	114,807	55.5%	
NIGHT LIFE ENFORCEMENT	440,911	252,344	-	188,567	57.2%	
PARKING ENFORCEMENT	1,044,119	477,653	49,688	516,778	50.5%	
CCC	2,318,346	1,223,137	70	1,095,139	52.8%	
ANIMAL CONTROL	610,568	325,179	-	285,389	53.3%	
<i>Total</i>	33,062,918	20,068,445	242,603	12,751,870	61.4%	18,921,201
<u>Fire</u>						
ADMINISTRATION	972,912	709,449	52,547	210,916	78.3%	
EMERGENCY SERVICES AND PUBLIC ED	364,075	175,612	6,300	182,163	50.0%	
PREVENTION	1,174,647	656,248	2,074	516,326	56.0%	
WILDLAND FIRE MITIGATION PROGRAM	188,738	94,485	8,354	85,899	54.5%	
OPERATIONS	16,427,039	10,167,663	46,622	6,212,754	62.2%	
ARFF	1,520,279	914,983	-	605,296	60.2%	
<i>Total</i>	20,647,690	12,718,556	115,897	7,813,237	62.2%	12,121,628
TOTAL PUBLIC SAFETY	53,710,608	32,787,001	358,500	20,565,107	61.7%	31,042,828
PUBLIC WORKS						
<u>Public Works</u>						
ADMINISTRATION	885,393	491,382	9,827	384,184	56.6%	
ENGINEERING SVCS	4,265,505	2,351,161	31,572	1,882,771	55.9%	
PUBLIC RT OF WAY MGMT	1,449,021	721,305	39,004	688,712	52.5%	
ENVIRONMENTAL PROGRAMS	634,286	260,465	83,196	290,626	54.2%	
<i>Total</i>	7,234,204	3,824,314	163,599	3,246,292	55.1%	3,708,068
TOTAL PUBLIC WORKS	7,234,204	3,824,314	163,599	3,246,292	55.1%	3,708,068
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
PRGM MGMT & BUS SVCS	483,494	297,330	-	186,164	61.5%	
FACILITIES	467,880	251,631	6,243	210,005	55.1%	
CULTURAL ARTS	574,265	347,030	23,647	203,588	64.5%	
YOUTH ACTIVITIES	1,190,773	718,724	13,775	458,274	61.5%	

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
COMMUNITY SERVICES						
<u>Parks & Recreation</u>						
TEEN PROGRAMS	395,140	222,048	1,997	171,095	56.7%	
SR CITIZENS	828,181	487,106	457	340,619	58.9%	
AQUATICS	1,178,393	753,668	37,709	387,017	67.2%	
SPORTS	468,991	275,913	4,860	188,218	59.9%	
TENNIS	316,401	200,039	-	116,362	63.2%	
WESTSIDE CENTER	1,050,645	590,074	2,215	458,356	56.4%	
ADMINISTRATION	580,032	336,325	-	243,707	58.0%	
PROJECT MANAGEMENT TEAM	356,737	202,677	-	154,060	56.8%	
BUSINESS SERVICES	523,482	284,059	50,089	189,334	63.8%	
FACILITY & PROJECT MGT	1,152,688	694,326	3,296	455,065	60.5%	
GROUPS MANAGEMENT	5,001,093	2,618,952	217,997	2,164,144	56.7%	
FORESTRY	1,287,535	700,913	11,447	575,176	55.3%	
BEACH MAINTENANCE	192,023	94,605	18,842	78,577	59.1%	
<i>Total</i>	<u>16,047,753</u>	<u>9,076,143</u>	<u>392,574</u>	<u>6,579,036</u>	59.0%	<u>8,599,705</u>
<u>Library</u>						
ADMINISTRATION	455,273	261,787	-	193,486	57.5%	
PUBLIC SERVICES	2,495,297	1,362,293	16,786	1,116,217	55.3%	
SUPPORT SERVICES	1,666,715	964,567	33,013	669,135	59.9%	
<i>Total</i>	<u>4,617,285</u>	<u>2,588,647</u>	<u>49,799</u>	<u>1,978,839</u>	57.1%	<u>2,462,411</u>
TOTAL COMMUNITY SERVICES	<u>20,665,038</u>	<u>11,664,790</u>	<u>442,373</u>	<u>8,557,875</u>	58.6%	<u>11,062,116</u>
COMMUNITY DEVELOPMENT						
<u>Community Development</u>						
ADMINISTRATION	493,605	276,493	2,392	214,720	56.5%	
ECON DEV	95,801	53,386	4,491	37,924	60.4%	
CITY ARTS ADVISORY PROGRAM	590,047	557,035	-	33,012	94.4%	
HUMAN SVCS	817,930	432,065	364,692	21,173	97.4%	
RDA	817,712	422,051	-	395,661	51.6%	
RDA HSG DEV	698,768	392,750	-	306,018	56.2%	
LR PLANNING/STUDIES	775,787	403,786	222	371,779	52.1%	
DEV & DESIGN REVIEW	1,222,228	685,436	39,436	497,356	59.3%	
ZONING	915,314	510,726	559	404,029	55.9%	
DESIGN REV & HIST PRESERVATN	1,071,992	560,244	49,835	461,913	56.9%	
SHO/ENVIRON REVIEW/TRAINING	781,891	429,719	5,413	346,759	55.7%	
BLDG PERMITS	1,171,075	646,051	5,131	519,893	55.6%	
RECORDS & ARCHIVES	622,223	334,996	21,980	265,246	57.4%	
PLAN CK & COUNTER SRV	1,422,127	746,966	7,112	668,050	53.0%	
<i>Total</i>	<u>11,496,500</u>	<u>6,451,704</u>	<u>501,263</u>	<u>4,543,533</u>	60.5%	<u>6,240,910</u>
TOTAL COMMUNITY DEVELOPMENT	<u>11,496,500</u>	<u>6,451,704</u>	<u>501,263</u>	<u>4,543,533</u>	60.5%	<u>6,240,910</u>

CITY OF SANTA BARBARA
General Fund
Interim Statement of Appropriations, Expenditures and Encumbrances
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

	Annual Budget	YTD Actual	Encum- brances	** Remaining Balance	YTD Expended and Encumbered	Previous YTD
NON-DEPARTMENTAL						
<u>Non-Departmental</u>						
COMMUNITY PROMOTIONS	1,783,071	1,391,201	-	391,870	78.0%	
SPECIAL PROJECTS	42,220	24,770	-	17,450	58.7%	
TRANSFERS OUT	43,500	43,500	-	-	100.0%	
DEBT SERVICE TRANSFERS	355,945	286,058	-	69,887	80.4%	
CAPITAL OUTLAY TRANSFER	1,619,352	739,740	-	879,613	45.7%	
APPROP. RESERVE	700,777	-	-	700,777	0.0%	
<i>Total</i>	<u>4,544,865</u>	<u>2,485,269</u>	<u>-</u>	<u>2,059,596</u>	<u>54.7%</u>	<u>2,966,096</u>
TOTAL NON-DEPARTMENTAL	<u>4,544,865</u>	<u>2,485,269</u>	<u>-</u>	<u>2,059,596</u>	<u>54.7%</u>	<u>2,966,096</u>
TOTAL EXPENDITURES	<u>110,522,415</u>	<u>64,186,625</u>	<u>1,680,756</u>	<u>44,655,034</u>	<u>59.6%</u>	<u>62,039,676</u>

*** The legal level of budgetary control is at the department level for the General Fund. Therefore, as long as the department as a whole is within budget, budgetary compliance has been achieved. The City actively monitors the budget status of each department and takes measures to address potential over budget situations before they occur.*

For Enterprise and Internal Service Funds, the legal level of budgetary control is at the fund level. The City also monitors and addresses these fund types for potential over budget situations.

CITY OF SANTA BARBARA
Special Revenue Funds
Interim Statement of Revenues and Expenditures
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>
TRAFFIC SAFETY FUND					
Revenue	513,000	339,292	-	173,708	66.1%
Expenditures	513,000	339,292	-	173,708	66.1%
<i>Revenue Less Expenditures</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	
CREEK RESTORATION/WATER QUALITY IMPRVMT					
Revenue	2,953,769	1,897,770	-	1,056,000	64.2%
Expenditures	3,125,118	1,438,224	259,366	1,427,528	54.3%
<i>Revenue Less Expenditures</i>	<i>(171,349)</i>	<i>459,546</i>	<i>(259,366)</i>	<i>(371,528)</i>	
SOLID WASTE PROGRAM					
Revenue	17,522,051	10,226,989	-	7,295,062	58.4%
Expenditures	17,679,913	9,809,981	146,224	7,723,708	56.3%
<i>Revenue Less Expenditures</i>	<i>(157,862)</i>	<i>417,008</i>	<i>(146,224)</i>	<i>(428,646)</i>	
COMM.DEVELOPMENT BLOCK GRANT					
Revenue	2,555,943	811,061	-	1,744,883	31.7%
Expenditures	2,555,943	417,649	251,865	1,886,429	26.2%
<i>Revenue Less Expenditures</i>	<i>-</i>	<i>393,412</i>	<i>(251,865)</i>	<i>(141,546)</i>	
COUNTY LIBRARY					
Revenue	1,877,220	1,058,842	-	818,378	56.4%
Expenditures	1,893,738	981,083	30,449	882,207	53.4%
<i>Revenue Less Expenditures</i>	<i>(16,518)</i>	<i>77,759</i>	<i>(30,449)</i>	<i>(63,829)</i>	
STREETS FUND					
Revenue	9,994,205	5,738,519	-	4,255,686	57.4%
Expenditures	14,667,871	6,006,743	1,355,725	7,305,402	50.2%
<i>Revenue Less Expenditures</i>	<i>(4,673,666)</i>	<i>(268,224)</i>	<i>(1,355,725)</i>	<i>(3,049,716)</i>	
MEASURE "D"					
Revenue	5,186,919	2,777,333	-	2,409,586	53.5%
Expenditures	8,270,484	2,068,930	1,880,036	4,321,517	47.7%
<i>Revenue Less Expenditures</i>	<i>(3,083,565)</i>	<i>708,403</i>	<i>(1,880,036)</i>	<i>(1,911,931)</i>	

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

WATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
	-	10,194	-	(10,194)	100.0%	-
Water Sales - Metered	28,462,500	18,190,152	-	10,272,348	63.9%	18,044,928
Service Charges	499,392	222,132	-	277,260	44.5%	261,582
Cater JPA Treatment Charges	1,700,000	1,393,580	-	306,420	82.0%	1,448,029
Investment Income	1,285,000	949,473	-	335,527	73.9%	956,856
Grants	56,098	-	-	56,098	0.0%	-
Reimbursements	18,000	-	-	18,000	0.0%	-
Miscellaneous	612,656	202,722	-	409,934	33.1%	102,441
TOTAL REVENUES	<u>32,633,646</u>	<u>20,968,253</u>	<u>-</u>	<u>11,665,392</u>	<u>64.3%</u>	<u>20,813,837</u>
EXPENSES						
Salaries & Benefits	7,244,664	3,949,203	-	3,295,461	54.5%	3,842,723
Materials, Supplies & Services	7,743,491	4,096,632	1,916,485	1,730,374	77.7%	3,509,365
Special Projects	287,651	44,925	33,015	209,711	27.1%	42,480
Water Purchases	7,518,586	4,190,260	158,691	3,169,635	57.8%	3,671,626
Debt Service	4,759,271	2,676,141	-	2,083,130	56.2%	2,237,022
Capital Outlay Transfers	7,855,039	4,530,449	-	3,324,590	57.7%	3,794,181
Equipment	163,824	5,554	5,690	152,579	6.9%	27,816
Capitalized Fixed Assets	104,786	7,674	2,549	94,563	9.8%	23,126
Other	5,700	20,328	-	(14,628)	356.6%	5,039
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>35,833,013</u>	<u>19,521,165</u>	<u>2,116,431</u>	<u>14,195,417</u>	<u>60.4%</u>	<u>17,153,379</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

WASTEWATER OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service Charges	13,452,500	8,037,921	-	5,414,579	59.8%	7,608,860
Fees	519,515	215,014	-	304,501	41.4%	243,273
Investment Income	480,000	323,090	-	156,910	67.3%	353,550
Miscellaneous	173,927	107,440	-	66,487	61.8%	8,192
TOTAL REVENUES	<u>14,625,942</u>	<u>8,683,466</u>	<u>-</u>	<u>5,942,476</u>	<u>59.4%</u>	<u>8,213,875</u>
EXPENSES						
Salaries & Benefits	5,002,852	2,746,814	-	2,256,038	54.9%	2,684,285
Materials, Supplies & Services	5,651,183	2,705,612	1,150,708	1,794,864	68.2%	2,827,884
Special Projects	565,217	635,176	96,602	(166,561)	129.5%	413,068
Debt Service	1,355,548	390,277	-	965,271	28.8%	359,145
Capital Outlay Transfers	2,242,107	1,281,173	-	960,934	57.1%	1,222,131
Equipment	31,432	7,919	10,041	13,473	57.1%	28,983
Capitalized Fixed Assets	58,435	15,394	2,413	40,627	30.5%	14,882
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	<u>15,056,773</u>	<u>7,782,365</u>	<u>1,259,764</u>	<u>6,014,644</u>	<u>60.1%</u>	<u>7,550,377</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)
DOWNTOWN PARKING

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
	-	20,000	-	(20,000)	100.0%	-
Improvement Tax	880,000	586,318	-	293,682	66.6%	587,506
Parking Fees	6,145,000	3,130,309	-	3,014,691	50.9%	3,375,105
Investment Income	325,000	208,070	-	116,930	64.0%	216,614
Miscellaneous	71,480	57,318	-	14,162	80.2%	1,772
Operating Transfers-In	43,500	43,500	-	-	100.0%	36,420
TOTAL REVENUES	<u>7,464,980</u>	<u>4,045,515</u>	<u>-</u>	<u>3,419,465</u>	<u>54.2%</u>	<u>4,217,417</u>
EXPENSES						
Salaries & Benefits	3,624,380	2,045,121	-	1,579,259	56.4%	1,945,736
Materials, Supplies & Services	2,031,789	975,616	175,017	881,157	56.6%	1,052,212
Special Projects	886,504	430,550	436,882	19,072	97.8%	469,065
Capital Outlay Transfers	34,078	2,672	-	31,406	7.8%	9,523
Equipment	40,000	332	2,800	36,868	7.8%	-
Capitalized Fixed Assets	2,947,685	913,865	1,126,825	906,995	69.2%	198,557
Appropriated Reserve	60,000	-	-	60,000	0.0%	-
TOTAL EXPENSES	<u>9,624,437</u>	<u>4,368,155</u>	<u>1,741,524</u>	<u>3,514,758</u>	<u>63.5%</u>	<u>3,675,094</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)
AIRPORT OPERATING FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Leases - Commercial / Industrial	4,071,450	2,519,055	-	1,552,395	61.9%	2,377,644
Leases - Terminal	5,029,702	2,865,104	-	2,164,598	57.0%	3,008,078
Leases - Non-Commerical Aviation	1,168,600	711,544	-	457,056	60.9%	712,374
Leases - Commerical Aviation	1,955,000	1,315,125	-	639,875	67.3%	1,288,747
Investment Income	413,000	323,046	-	89,954	78.2%	302,377
Miscellaneous	254,250	190,528	-	63,722	74.9%	97,783
TOTAL REVENUES	<u>12,892,002</u>	<u>7,924,401</u>	<u>-</u>	<u>4,967,601</u>	<u>61.5%</u>	<u>7,787,003</u>
EXPENSES						
Salaries & Benefits	4,880,629	2,646,097	-	2,234,532	54.2%	2,599,690
Materials, Supplies & Services	6,996,243	3,698,801	678,650	2,618,792	62.6%	3,527,566
Special Projects	770,150	235,273	-	534,877	30.5%	253,445
Transfers-Out	-	-	-	-	100.0%	54,881
Capital Outlay Transfers	2,143,129	1,367,846	-	775,283	63.8%	2,061,342
Equipment	128,728	29,772	6,417	92,538	28.1%	64,902
Capitalized Fixed Assets	38,900	38,909	-	(9)	100.0%	112,895
Appropriated Reserve	48,831	-	-	48,831	0.0%	-
TOTAL EXPENSES	<u>15,006,609</u>	<u>8,016,698</u>	<u>685,067</u>	<u>6,304,844</u>	<u>58.0%</u>	<u>8,674,720</u>

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

GOLF COURSE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Fees & Card Sales	2,003,600	1,090,780	-	912,820	54.4%	1,094,377
Investment Income	35,000	26,574	-	8,426	75.9%	33,423
Rents & Concessions	285,000	169,813	-	115,187	59.6%	176,110
Miscellaneous	371,970	25,096	-	346,874	6.7%	2,018
TOTAL REVENUES	2,695,570	1,312,262	-	1,383,308	48.7%	1,305,928
EXPENSES						
Salaries & Benefits	1,204,819	680,758	-	524,061	56.5%	664,013
Materials, Supplies & Services	704,468	430,490	126,920	147,058	79.1%	411,071
Special Projects	69,117	34,918	29,379	4,820	93.0%	3,845
Debt Service	184,379	155,696	-	28,683	84.4%	152,560
Capital Outlay Transfers	17,070	1,069	-	16,001	6.3%	4,416
Equipment	8,400	600	-	7,800	7.1%	1,364
Capitalized Fixed Assets	1,161,594	562,028	43,159	556,407	52.1%	45,460
TOTAL EXPENSES	3,349,846	1,865,559	199,458	1,284,829	61.6%	1,282,729

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

INTRA-CITY SERVICE FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Maintenance Charges	2,758,111	1,588,971	-	1,169,140	57.6%	1,560,203
Work Orders - Bldg Maint.	3,840,056	2,030,881	-	1,809,175	52.9%	2,235,506
Service Charges	1,799,291	1,024,775	-	774,516	57.0%	1,019,898
Miscellaneous	143,022	94,441	-	48,581	66.0%	13,013
TOTAL REVENUES	8,540,480	4,739,068	-	3,801,412	55.5%	4,828,621
EXPENSES						
Salaries & Benefits	4,596,987	2,439,267	-	2,157,720	53.1%	2,344,046
Materials, Supplies & Services	2,358,662	1,383,706	266,249	708,707	70.0%	1,100,322
Special Projects	1,924,894	737,428	486,126	701,339	63.6%	621,285
Capital Outlay Transfers	1,603	1,603	-	-	100.0%	2,389
Equipment	35,500	13,750	-	21,750	38.7%	42,075
Capitalized Fixed Assets	135,494	38,543	41,936	55,014	59.4%	101,888
Appropriated Reserve	10,000	-	-	10,000	0.0%	-
TOTAL EXPENSES	9,063,140	4,614,297	794,312	3,654,531	59.7%	4,212,005

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

ICS EQUIPMENT REPLACEMENT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Vehicle Rental Charges	1,852,299	1,080,508	-	771,791	58.3%	1,215,486
Investment Income	225,000	173,010	-	51,990	76.9%	167,262
Rents & Concessions	268,241	156,474	-	111,767	58.3%	156,473
Miscellaneous	2,133	55,030	-	(52,897)	2579.9%	20,331
TOTAL REVENUES	2,347,673	1,465,021	-	882,652	62.4%	1,559,553
EXPENSES						
Salaries & Benefits	123,004	66,541	-	56,463	54.1%	61,041
Materials, Supplies & Services	1,097	1,390	-	(293)	126.7%	1,482
Equipment	-	-	-	-	100.0%	296,279
Capitalized Fixed Assets	3,817,689	956,652	894,861	1,966,176	48.5%	387,977
TOTAL EXPENSES	3,941,790	1,024,583	894,861	2,022,347	48.7%	746,779

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

SELF INSURANCE TRUST FUND

	** Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Insurance Premiums	3,197,440	1,865,173	-	1,332,267	58.3%	1,831,760
Workers' Compensation Premiums	2,107,502	1,125,209	-	982,293	53.4%	1,307,283
OSH Charges	291,620	170,352	-	121,268	58.4%	148,078
Investment Income	361,434	283,523	-	77,911	78.4%	307,603
Miscellaneous	773	354,276	-	(353,503)	45831.3%	97,792
Accel - Return of Premium	-	750,000	-	(750,000)	100.0%	-
TOTAL REVENUES	5,958,769	4,548,534	-	1,410,235	76.3%	3,692,516
EXPENSES						
Salaries & Benefits	633,005	293,480	-	339,525	46.4%	289,893
Materials, Supplies & Services	5,836,337	2,473,618	377,946	2,984,773	48.9%	3,083,708
Transfers-Out	1,589,851	1,589,853	-	(2)	100.0%	-
Capital Outlay Transfers	2,137	2,137	-	-	100.0%	3,185
Equipment	1,500	-	-	1,500	0.0%	240
TOTAL EXPENSES	8,062,830	4,359,088	377,946	3,325,796	58.8%	3,377,026

**** The Self Insurance Trust Fund is an internal service fund of the City, which accounts for the cost of providing workers' compensation, property and liability insurance as well as unemployment insurance and certain self-insured employee benefits on a city-wide basis. Internal Service Funds charge other funds for the cost of providing their specific services.**

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

INFORMATION SYSTEMS ICS FUND

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>Encum- brances</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Previous YTD</u>
REVENUES						
Service charges	2,542,887	1,503,585	-	1,039,302	59.1%	1,426,300
Miscellaneous	3,797	10,526	-	(6,729)	277.2%	-
TOTAL REVENUES	<u>2,546,684</u>	<u>1,514,111</u>	<u>-</u>	<u>1,032,573</u>	<u>59.5%</u>	<u>1,426,300</u>
EXPENSES						
Salaries & Benefits	1,734,048	953,518	-	780,530	55.0%	896,020
Materials, Supplies & Services	654,342	285,709	226,127	142,507	78.2%	380,542
Special Projects	4,979	(1,091)	-	6,070	-21.9%	(9,156)
Capital Outlay Transfers	85,000	49,583	-	35,417	58.3%	-
Equipment	268,279	72,414	174,329	21,536	92.0%	246,571
Capitalized Fixed Assets	-	488	-	(488)	100.0%	511
Appropriated Reserve	13,433	-	-	13,433	0.0%	-
TOTAL EXPENSES	<u>2,760,082</u>	<u>1,360,622</u>	<u>400,456</u>	<u>999,003</u>	<u>63.8%</u>	<u>1,514,488</u>

CITY OF SANTA BARBARA
Interim Statement of Revenues and Expenses
For the Seven Months Ended January 31, 2009 (58.3% of Fiscal Year)

WATERFRONT FUND

	Annual Budget	YTD Actual	Encum- brances	Remaining Balance	Percent of Budget	Previous YTD
REVENUES						
Leases - Commercial	1,428,020	919,673	-	508,347	64.4%	927,009
Leases - Food Service	2,410,338	1,513,720	-	896,618	62.8%	1,573,049
Slip Rental Fees	3,535,370	2,061,229	-	1,474,141	58.3%	2,023,217
Visitors Fees	442,690	311,803	-	130,887	70.4%	305,763
Slip Transfer Fees	688,500	179,800	-	508,700	26.1%	380,175
Parking Revenue	1,588,639	1,002,735	-	585,904	63.1%	1,010,092
Wharf Parking	280,500	129,481	-	151,019	46.2%	138,578
Other Fees & Charges	361,786	219,091	-	142,695	60.6%	209,522
Investment Income	276,019	210,864	-	65,155	76.4%	235,157
Rents & Concessions	277,134	164,126	-	113,008	59.2%	157,776
Miscellaneous	259,880	148,741	-	111,139	57.2%	60,686
TOTAL REVENUES	11,548,876	6,861,262	-	4,687,614	59.4%	7,021,024
EXPENSES						
Salaries & Benefits	5,495,871	3,095,156	-	2,400,715	56.3%	2,908,661
Materials, Supplies & Services	3,748,738	1,862,806	514,471	1,371,460	63.4%	1,965,224
Special Projects	30,393	17,795	13,410	(812)	102.7%	20,130
Debt Service	1,592,262	1,198,749	-	393,513	75.3%	1,194,749
Capital Outlay Transfers	926,999	506,088	-	420,911	54.6%	1,779,386
Equipment	209,584	50,928	18,627	140,029	33.2%	106,516
Capitalized Fixed Assets	15,000	-	-	15,000	0.0%	-
Appropriated Reserve	150,000	-	-	150,000	0.0%	-
TOTAL EXPENSES	12,168,847	6,731,522	546,509	4,890,817	59.8%	7,974,666

NOTE - These figures reflect the operating fund only. Though the capital fund is excluded, the current year contribution from the operating fund is shown in the Capital Transfers.